

IN THE UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF SOUTH CAROLINA  
COLUMBIA DIVISION

United States of America,	)	C/A No.: 4:14-cv-166-TLW-TER
	)	
Plaintiff,	)	
	)	
vs.	)	
	)	
James C. Dew, Jr. (a/k/a J. Chappell	)	
Dew, Jr. and James Chappell Dew),	)	
Veronica W. Dew, and South Carolina	)	
Dep't of Revenue,	)	
	)	
Defendants.	)	
_____	)	

**ORDER**

On January 17, 2014, the United States of America filed this action to (1) reduce to judgment several federal income tax liabilities owed by James C. Dew, Jr. and Veronica W. Dew (collectively “Mr. and Mrs. Dew”), and (2) foreclose federal tax liens securing those liabilities on real property owned jointly by Mr. and Mrs. Dew. (Doc. # 1). Mr. and Mrs. Dew filed a Motion to Dismiss, (Doc. #11), on February 24, 2014. Because the Motion to Dismiss is a dispositive motion, the matter now comes before this Court on for review of the Report and Recommendation (“Report”) filed by Magistrate Judge Thomas E. Rogers, III, (Doc. #38), to whom this case is presently assigned. In the Report, the Magistrate Judge recommends that the Court deny the Motion to Dismiss and direct Mr. and Mrs. Dew to file an answer within 14 days of the date of the District Court’s Order in accordance with Rule 12(a)(4)(A), Fed.R.Civ.P. (Doc. #38). Objections were due by May 12, 2014. Petitioner has filed no objections to the Report.

This Court is charged with conducting a de novo review of any portion of the Magistrate Judge's Report to which a specific objection is registered, and may accept, reject, or modify, in whole or in part, the recommendations contained in that Report. 28 U.S.C. § 636. In the absence of objections to the Report and Recommendation of the Magistrate Judge, this Court is not required to give any explanation for adopting the recommendation. See Camby v. Davis, 718 F.2d 198, 199 (4<sup>th</sup> Cir. 1983).

This Court has carefully reviewed the Magistrate Judge's Report and Recommendation. For the reasons articulated by the Magistrate Judge, it is hereby **ORDERED** that the Magistrate Judge's Report and Recommendation, (Doc. #38), is **ACCEPTED**. The Motion to Dismiss filed by Mr. and Mrs. Dew, (Doc. #11), is **DENIED**, and Mr. and Mrs. Dew are directed to file an answer within 14 days of the date of the District Court's Order in accordance with Rule 12(a)(4)(A), Fed.R.Civ.P.

**IT IS SO ORDERED.**

s/Terry L. Wooten  
Chief United States District Judge

June 23, 2014  
Columbia, South Carolina